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ABSTRACT

School finance cases are relying increasingly on data analysis to show inequities. Such cases are based on the assumption that some state school finance systems are failing to achieve fiscal and educational equality. Data analysis can be used to show such things as the use of wealth as the primary determinant of a certain school district's expenditures or the insufficiency of equalization aid to equalize access to educational revenues. Four major pieces of data are required for empirical analysis: property wealth, expenditures, state aid, and equalized tax rates. Methodological problems encountered in data collection include determining the best source of data or the best method of counting pupils. Presentation of data must be simple and clear or the court will misunderstand or discount findings. Tables are used to show such things as comparisons of districts with high and low property wealth. Graphs are used to show such relationships as the link between property value per pupil and operating expense per pupil or the link between expenditures per pupil and educational services. Although data analysis techniques may be sometimes difficult for courts to comprehend, indications are that the use of data analysis in school finance cases is going to grow. (Author/JM)

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SCHOOL FINANCE LITIGATION: THE USE OF DATA ANALYSIS

by

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The landmark decision of the California Supreme Court in Serrano v. Priest[1] in August, 1971 set off a wave of legal challenges to public school finance systems across the country. In the months following Serrano more than thirty cases were filed in federal and state courts. Despite a setback resulting from the decision of the U.S. Supreme Court in Rodriguez[2] which undermined the federal constitutional basis for Serrano, the reform movement regained some momentum from a New Jersey Supreme Court decision in Robinson v. Cahill.[3] This decision, coming less than a month after Rodriguez, overturned New Jersey's school finance system on the basis of a "thorough and efficient" education clause and suggested that even though the federal courts were closed, school finance litigation was still possible in state courts on state constitutional grounds. Of even greater importance have been the recent decision by a trial court in Washington and the Supreme Courts in Connecticut and California. The Horton[4] decision in Conneticut and Serrano II[5] in California have not only confirmed the viability of state courts as a forum for school finance litigation, but have generated a great deal of new interest in litigation as a strategy for achieving reform.

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[3]Robinson v. Cahill, 62 N.J. 473, 303 A. 2d 273 (1973)

[4]Horton v. Meskill, 31 Conn. Sup. 377, 332 A.2d 813 (Hartford County Superior Court 1974), subsequent opinion. Seattle School District No. 1 of King County, Washington v. State of Washington No. 53950 (Thurston County Superior Court, Jan. 14, 1977)

[5]Serrano v. Priest, subsequent opinion, 45 U.S.L.W. 2340 (Dec. 30, 1976)

The recent school finance cases have been characterized by an increasing reliance on data analysis to develop the factual record for the case. This trend is the result of a variety of factors. First, the allegation that school finance systems are inequitable implies that the defects of the system, e.g. property-wealth related expenditure and tax disparities, are systematic, rather than unique to individual districts. Documentation of such claims requires an investigation of the relationships among a number of key finance and demographic variables. Second, as the scope of the claims has expanded to include such additional factors as educational need, municipal overburden, tax effort determinants, etc., the evidence required to support these claims has become increasingly quantitative. Third, in several cases, state legislatures have enacted new legislation in response to lower court decisions while litigation is still in progress in appeals courts. Consequently, it has been necessary to use data analysis to assess the constitutionality of new legislation with regard to standards of finance equity.

Data analysis has become an increasingly more integral part of school finance litigation; this article will attempt to demonstrate how it has been used in a number of recent cases. The discussion will focus on five major areas.

The first section will discuss the issues of school finance litigation and will review the major problems which litigation has attempted to address by means of data analysis.

The second section will discuss the data which has been used in litigation. It will also highlight some of the methodological issues and problems which arise in this context.

The third section will focus on the process of organizing the data for litigation purposes, and on the output of the data analyses.

It will discuss the techniques which are used for presenting data along with the rationales for the formats which have been developed. It will also present a number of examples of output which demonstrate how evidence has been presented to the courts.

Finally, the last section will focus on new directions of school finance data analysis. It will examine the advantages and limitations of the present modes of analysis and will suggest new approaches which may be needed and used in the future.

Issues: The court decision in Serrano I developed a fiscal neutrality standard for judging the constitutionality of California's school finance system. Similarly, most suits in the early post-Serrano period applied data analysis to the investigation of two major suppositions about school finance:

> First, that educational resources were being raised and distributed in an inequitable way.
>
> Second, that disparities in educational resources resulted in unequal educational offerings to children in different school districts.

In other words, state school finance systems failed to achieve both fiscal and educational equity.

To support the first supposition, that of fiscal inequity, research has been used to produce the following "findings of fact."

1. A wide range of values in property-wealth, tax effort, and expenditures exists across a State;
2. School district wealth (defined as equalized property valuation per pupil) is the primary determinant of a school district's expenditures for education;
3. Property-poor districts which exert above tax rates are able to provide below average expenditures;

4. State equalization aid, often intended to compensate for wealth-based expenditure disparities, is insufficient to fully equalize access to educational revenues.

Where data has been available, as in Levittown v. Nyquist,[6] evidence has been used to support the second supposition as well, by establishing a link between expenditures and services. Data analysis was used to demonstrate that districts which spend more for education tend to provide increased educational services such as more professional staff and also tend to employ teaching personnel with higher educational qualifications.

More recent litigation has tended to approach school finance equity from a broader perspective. In addition to attacking wealth-based expenditure and service disparities, the suits have challenged various other inequitable features of school finance systems. A recent suit in Ohio, Cincinnati v. Essex,[7] exemplifies this broad litigative approach to eliminating school finance inequalities, as well as the expanded use of data analysis for this purpose. One of the central arguments of the plaintiffs in this case is that the "thorough and efficient" education mandated for all children in the state by the Ohio Constitution should not be dependent on the inclination of local taxpayers to support education.

Data analysis has been used in this case to show that tax effort for education is not a reflection of voter preference for education -- as most district power equalizing formulas assumed -- but is determined instead by the socioeconomic status of the school district. Specifically, the plaintiffs

[6]Board of Education, Levittown v. Nyquist, Index No. 8208/74 (Nassau County Suprene Court)

[7]Board of Education of the City School District of the City of Cincinnati v. Essex, No. A 7602725 (Hamilton County Court of Common Pleas)

have attempted to demonstrate that tax effort is income based, i.e., the higher the median family income of a district, the higher the district's tax rate. Thus, a school finance formula which gives local electorates a choice in setting tax rates will result in low income districts having low tax effort districts and therefore will build expenditures and service disparities into the system.

Overall, the data analyses seek to document the claim s of plaintiffs as described above. The framework for the analyses which have been developed for these cases has largely been the product of a give-and-take between the attorneys and the technical experts. At times, the attorneys will put forth a proposition for which data analysis support is needed and the technical experts will respond by demonstrating if and how the evidence can be developed to address the point in question. At other times, it is the technical experts who suggest the framework for analysis, leaving it to the attorneys' to determine the relevance of the analysis to their legal theory. Thus the analytical product which emerges is the result of these exchanges.

The tables and reports which may be developed are intended to provide empirical amplification to the testimony of school superintendents from rich and poor school districts on the level of school services available. Over the years certain key data elements have been used to support finance litigation.

DATA

In support of the fiscal equity or fiscal neutrality cases, four major pieces of data are required for the empirical analysis: property wealth, expenditures (or revenues), state aid and equalized tax rates by district. Wealth is measured according to the definition used in the school finance aid formula. In most litigation this has meant equalized

property valuation per pupil. Revenues have been defined as the sum of state aid and locally generated funds. The latter is typically derived by multiplying the local property tax base by the local tax rate.

In more recent cases, evidence has been developed to show the effects of wealth-based disparities on a district's ability to provide educational services. The quantitative data which are needed for these analyses include expenditures by function and staffing patterns by service such as special education, guidance, library, administration, etc. Where data exist, efforts are made to link programmatic differences to wealth disparities. Where it is lacking, programmatic differences among districts are developed descriptively.

DATA ISSUES

A number of notable issues arise concerning the data described above. One of these concerns the source of data used in the analyses. In some states, institutions outside the state department of education have data which do not agree with department data. Data used in these court cases, however, are almost always supplied by the state education departments. It is imperative that any argument over the reliablility of the data be minimized. Using a state's own records is the simplest way of overcoming a potential problem. This can impose undue limitations on the analysis, however, especially if the state department does not maintain other needed variables, such as district income and staffing patterns, which are available from other sources.

Other data issues are of a more technical nature. One of these concerns pupil counts. To facilitate comparisons among districts, property wealth and expenditures are considered on a per pupil basis. However, in some states (such as New York) the method of counting pupils has been changed

from year to year; in addition, several different pupil counts are used. The analysis presented in the case must use pupil counts which have been included in most state department calculations.

Another issue concerns the use of data which change over the course of a school year. For example, where final budgets or final state aid computations differ from estimates, the use of new data in the analyses may alter the original findings. Consequently, an analysis will have to be updated to incorporate the most up-to-date and accurate data.

Another problem concerns the lack of a full range of required data for a given year. For example, the state may have revenue data available for the current fiscal year, but service data for pervious years only. Comparisons between expenditures or revenues and services may have to be made using data from non-comparable years or more historical information.

Once the raw data by district has been assembled (itself a time consuming process) it must be aggregated and displayed in a way which supports the legal claims in the case. The next two sections describe the techniques of data manipulation and present some examples of output used in recent litigation.

PROCESS AND OUTPUT

In support of fiscal inequity litigation, the data has been organized with certain overriding concerns in mind: namely simplicity and comprehensibility. These goals are important for two reasons. First, it can be assumed that the trial judge, lacking quantitative background, will be unresponsive to complex, statistical presentations. Second, it is presumed that the state will attempt to counteract the effectiveness of the analysis by making it appear that it is so complex that it should be deemed worthless. Simple and repetitive tables, along with simple line and bar graphs

thus form the core of the presentation. Several examples of output produced to support specific propositions about state school finance systems are presented below:

PROPOSITION: A wide range of values in property-wealth, tax effort and expenditures exists across a state.

To demonstrate the range of school finance characteristics in districts across a state, districts at the extremes are compared with both median and mean figures, as well as with each other. For example, to show the range in property-wealth per pupil, the district with the greatest wealth in the state and the district with the least wealth in the state are presented and a wealth ratio is calculated. (The ratios in states such as New York and Ohio are 46.1:1 and 66.0:1 respectively.) Similar comparisons are made for other variables such as tax rate and expenditures per pupil.

Comparisons other than of the extremes are also presented in order to show that the disparity in these variables is not limited to the ends of the spectrum, but includes districts which are closer to the mean. For this purpose, comparisons are frequently presented between districts at the 90th and 10th percentiles on each relevant variables. (In New York, for example, there is still a 4.1:1 property-wealth ratio between districts at these percentiles, and in Ohio the range is on the order of 2.8:1).

Table I demonstrates how the range or variation of important variables might be introduced into evidence. Typically, a table which contains a single variable would be used. Note that the variation among districts is large and meaningful.

Table I

Summary Example of Range Tables

	Full Value of Property Per Pupil	Operating Expenses Per Pupil	Total Expenditures Per Pupil
Wealthiest	$412,370	$4,215	$7,412
90th Percentile	86,300	2,051	2,576
10th Percentile	20,840	1,089	1,447
Poorest	8,884	936	1.215
Average or Mean	49,496	1,458	1.915
Range (highest to lowest)	46.4:1	4.5:1	6.1:1
Range (90th to 10th)	4.1:1	1.9:1	1.8:1

PROPOSITION: School district property-wealth is the primary determinant of a school district's expenditures for education.

To demonstrate that disparities among school districts in expenditures and property-wealth are not limited to the extremes, a decile analysis is used. Districts are ranked on their property-valuation per pupil and divided into ten groups which contain approximately equal numbers of pupils. An example of a decile format which show how many students and districts are in each group is presented in Table II.

Table II

The Distribution of School Districts
by Equalized Valuation Per F.T.E., 1975-76

Range in Equalized Valuation Per F.T.E.	Number of Pupils	Percent of Pupils	Cumulative Number of Pupils	Cumulative Percent of Pupils	Number of Districts
$ 4,286 - $13,198	222,924	10.11%	222,924	10.11%	105
$13,212 - $16,298	220,008	9.98	442,932	20.10	100
$16,326 - $19,064	219,064	9.94	661,996	30.03	89
$19,065 - $20,922	220,690	10.01	882,686	40.05	71
$20,975 - $23,381	220,246	9.99	1,102,932	50.04	63
$23,387 - $24,581	266,936	12.11	1,369,868	62.15	25
$24,663 - $25,098	180,965	8.21	1,550,833	70.36	17
$25,203 - $27,837	239,085	10.85	1,789,918	81.21	41
$27,875 - $31,865	221,369	10.04	2,011,287	91.25	40
$31,996 - $282,897	192,799	8.75	2,204,086	100.00	66
Total:	2,204,086	100.00%	2,204,086	100.00%	617

For each of the groups, weighted averages (the weights are based on the number of pupils in each school district) are then calculated on a number of school finance variables; these include property valuation per pupil, equalized tax rate, local revenues per pupil, total revenues per pupil. The weighted averages for each of these deciles are then compared. (Table III provides an example of this type of output using seven groups instead of ten, while Figure I presents a graphic presentation of data presented in Table III. Note that as the property-wealth of a district increases, operating expenditures per pupil also tend to increase.).

Table III

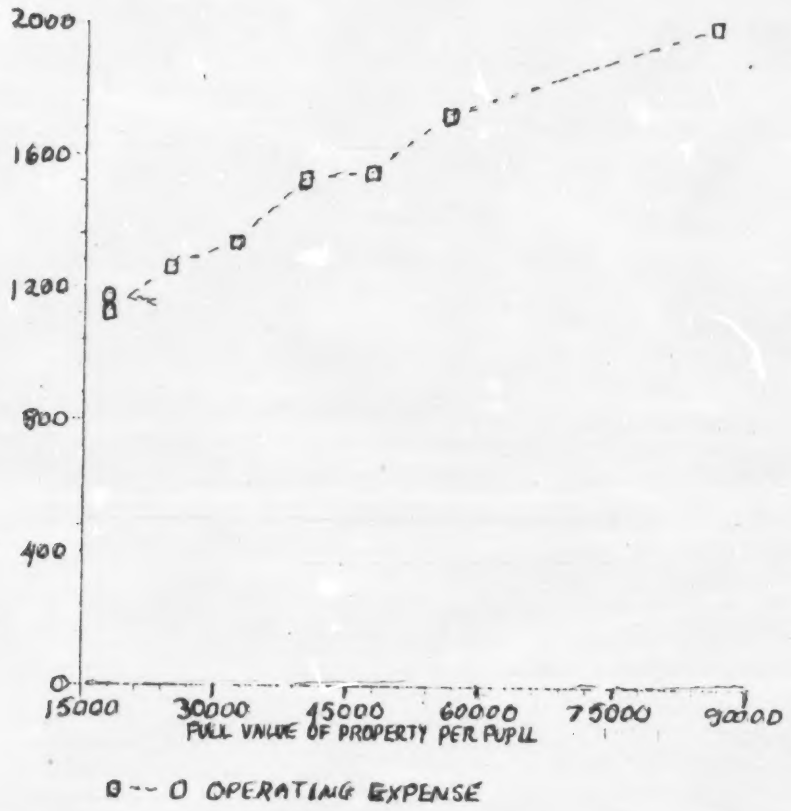
The Relationship Between Property Wealth and Expenditures Per Pupil

Full Value of Property Per Pupil (RWADA)	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)
Under $20,000	$ 1,125	$ 1,508
$20,000 - $27,000	1,263	1,642
$28,000 - $35,999	1,361	1,717
$36,000 - $43,999	1,531	1,871
$44,000 - $51,999	1,552	1,921
$52,000 - $59,999	1,733	2,115
$60,000 and above	1,992	2,487

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Education Testing Service, Princeton, New Jersey.

FIGURE I

The Relationship Between Full Value Of Property Per Pupil (RWADA) and Operating Expense Per Pupil (WADA)



PROPOSITION: State aid intended to compensate for revenues disparities produced by differences in local property-wealth is insufficient to fully equalize access to educational revenues.

To demonstrate the above proposition, districts are again compared on a decile basis. Table IV provides an example of output which demonstrates this point.

Table IV

The Relationship of Expenses and State Aid Per Pupil To the Full Value of Property Per Pupil

Full Value of Property Per Pupil (RWADA)	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)
Under $20,000	$ 1180	$ 1125	$ 1508
$20,000 - $27,999	1129	1263	1642
$28,000 - $35,999	1011	1361	1717
$36,000 - $43,999	938	1531	1871
$44,000 - $51,999	843	1552	1921
$52,000 - $59,999	742	1733	2115
$60,000 and above	617	1992	2487

Another objective of the fiscal equity cases is to demonstrate the link between expenditures and educational services.

PROPOSITION: The higher the district's level of expenditures per pupil, the higher is the level of services provided by the district.

Again a decile format is used to document the proposition. The independent variable in this case is total expenditures per pupil. Districts are ranked from lowest to highest on total expenditures per pupil, and divided in five or ten equal pupil groups. Weighted averages are then calculated for each group for a number of service variables including classroom teachers per 1000 students, pupil service personnel per 1000 students, library staff per 1000 students, professional staff per 1000 students and instructional expenditures per pupil. The level of services provided in districts which spend different amounts per pupil are then compared. Table V presents a sample of this type of output. It demonstrates that as operating expenditures increase, staff per function per 1000 pupils increases.

Table V

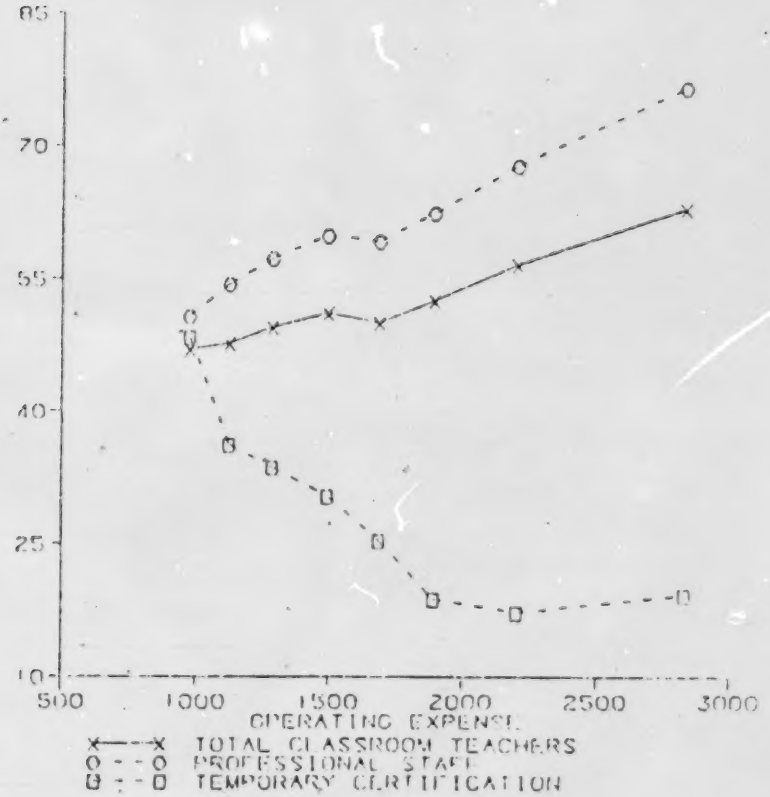
Professional Staffing Patterns Per 1000 Pupils (WADA) By Expenditure Category

Operating Expense Per Pupil (WADA)	Total Professional Staff	Total Classroom Teachers	Total Personnel Services	Total Administrative Staff	Total Paraprofessional Staff
Under $1,000	50,80	44.80	2.51	3.49	3.49
$1,000 - $1,999	54.44	47.74	3.40	3.29	3.44
$1,200 - $1,399	57.33	49.58	3.82	3.93	5.07
$1,400 - $1,599	59.93	51.18	4.03	4.72	4.78
$1,600 - $1,799	59.29	50.08	4.19	5.02	4.87
$1,800 - $1,999	62.50	52.59	4.70	5.22	4.16
$2,000 - $2,499	67.85	56.61	5.45	5.79	5.23
$2,500 and above	76.64	62.91	5.94	7.79	6.69

Figure 2 is an accompanying graph. Note that as operating expense increases the number of temporary certified teachers declines.

Figure 2

The Relationship Between Total Classroom Teachers Per 1000 Pupils (WADA), Professional Staff Per 1000 Pupils (WADA), Percentage Temporary Certificates and Operating Expense Per Pupil (WADA)



While deciles or other groupings show overall patterns, illustrative examples of specific districts aid in establishing that the evidence presented does not simply represent statistical manipulation but real districts where pupils live and attend school. Table VI drawn from Levittown v. Nyquist is an example of a disaggregated district level exhibit.

Table VI

Range in Full Values Per Pupil, Local Tax Yield Per Pupil, State Aid Per Pupil And Operating Expense Per Pupil In Nassau County 1974-1975

	Full Value Per Pupil (RWADA)	Local Tax Yield Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)
High Valuation					
Manhasset	$ 145,505	$ 2,736	$ 18.81	$ 517	$ 3,026
North Shore	135,865	2,244	16.52	530	2,549
Great Neck	124,605	2,972	23.85	504	3,174
Low Valuation					
North Merrick	37,401	1,145	30.60	1,119	2,046
Roosevelt	31,908	940	29.47	983	1,869
Levittown	30,568	852	27.87	1,141	1,894

Range in High to Low Full Value in Nassau County: 4.8 to 1
Range in High to Low Tax Yield in Nassau County: 3.5 to 1
Range in High to Low Tax Rate in Nassau County: 1.9 to 1
Range in High to Low State Aid in Nassau County: 2.4 TO 1
Range in High to Low Operating Expense in Nassau County: 2.1 to 1

Another function of the data analysis is to refute allegations made by defendants in the litigation. For example, defendants often claim that variations in expenditure are a function of district size, rather than district wealth. To refute this contention, districts are separated into groups, based on student enrollment or attendance. (Where possible, size categories are used which correspond with state classifications.) Within each of the size groupings, districts are ranked on property-wealth per pupil and divided into quintiles or deciles. Weighted quintile averages are agin calculated and comparisons made for districts of different wealth. Table VIII shows how this was done in Olsen v. Oregon.

Table VIII

K-12
Comparison of Oregon I-12 Districts with 200 - 499 ADM

	TCV/ADM	EXP/PUPIL	TAX RATE
Top Fifth	$177,293	$1578.50	12.11
2nd Fifth	102,818	1528.50	15.47
3rd Fifth	74,216	1336.00	16.43
4th Fifth	56,083	1306.17	17.43
Bottom Fifth	40,711	1124.00	18.89

Table VIII continued

K-12
Comparison of Oregon I-12 Districts with ADM Between 500 and 999

	TCV/ADM	EXP/PUPIL	TAX RATE
Top Fifth	$116,894	$1341.67	10.89
2nd Fifth	63,918	1274.00	14.6
3rd Fifth	51,209	1238.17	18.78
4th Fifth	42,514	1062.83	17.06
Bottom Fifth	35,261	1044.83	18.86

K-12
Comparison of Oregon I-12 Districts with ADM Between 1000 and 2999

	TCV/ADM	EXP/PUPIL	TAX RATE
Top Fifth	$114,596	1361.78	12.67
2nd Fifth	63,811	1266.33	16.60
3rd Fifth	52,444	1153.20	17.27
4th Fifth	47,382	1115.44	17.16
5th Fifth	39,559	1105.89	16.12

Note that even when school districts are grouped by size expenditure disparities remain with high property wealth districts having higher than average expenditures and lower than average tax rates.

The examples discussed above are the "core" used in recent litigation. Other groupings have been presented on occasion to demonstrate different cost levels. Districts grouped by central city, suburban and rural or by region are of this kind. Finally, other statistical techniques such as correlations and multiple regression have been used to bolster contentions about the systematic defects of the school financing structure.

PROCESS ISSUES

Methodological issues arise not only about the use of the data in the analysis, but about the organization of the analysis itself. A general point at issue for example is the decile grouping. There is a question of whether the grouping should consist of a decile with an equal number of districts or a decile with an equal number of students. Proponents of the former grouping argue that the school districts make the fiscal decisions for the children in them, while proponents of the second grouping argue that it is the student who ultimately receives the services. Our analyses have generally followed the second approach. Similarly, there is the question of whether decile averages should be weighted or unweighted. As stated previously, our analyses use weighted averages, since these more adequately reflect the importance of districts with large numbers of students.

A more controversial issue concerns the use of mixed or negative findings. Few negative results are found. When they are, they are usually included in the presentation. For example, a negative relationship is frequently found between state aid and local wealth, and between state aid and total expenditures. The conclusion to be drawn from this is "good intent, poor

execution" - - - state aid has a partially equalizing effect, but is insufficient to accomplish its purpose. In other cases, negative findings have not been presented, generally because they are too complex or are too ambiguous to be interpreted for use as evidence.

NEW DIRECTIONS

It is difficult to assess the impact of data analysis on court decisions for a number of reasons. First, it is difficult to determine whether the analyses themselves - or their implications - are fully understood by the court. Extremely sophisticated statistical analyses may make the issues seem more complex than they need appear, and make the court unresponsive to the complaint. On the other hand, simple, well-presented analyses may crystallize the issues and add substantially to a court's understanding. In addition, data analysis is frequently only one element of a case. It is accompanied by expert testimony on a variety of subjects, but most significantly about the way the finance system operates to the disadvantage of individual schools and children. It is impossible to sort out the effects of these diverse presentations of evidence on court's decision.

Even in light of the above reservations, it appears likely that the use of data analysis will not only continue along the designs suggested in this article but will grow. The kinds of legal issues for which quantitative information is appropriate will increase as will the level of statistical sophistication used in supporting lawsuits similar to Serrano.

The basic fiscal neutrality case typified by Serrano has already been superseded by the "thorough and efficient" cases such as Horton and Robinson. Further evidence of an expanded legal theory is demonstrated by the intervenor's claim in Levittown v. Nyquist, that the state must recognize municipal overburden in its financing scheme, and in Cincinnati v. Essex and Seattle

v. State of Washington where the basic claim is that the state has abdicated its constitutional responsibility by leaving support of education to the local electorate. Special interests, cities, minorities and small districts are more than likely to begin pressing claims for a bigger "share of the pie."

As to the future uses of data analysis, statistical procedures such as correlations and regressions are likely to receive increased emphasis. In our judgment, however, the traditional approach to interpreting the results of these techniques will be superseded by explanations which employ graphic output. As school finance litigation moves into the 1980's, data analyses will begin to emphasize the use of figures and graphs to document any allegation that a school finance system is inequitable and that this defect is systematic.

The level of sophistication is not limited by current statistical knowledge but by perceived practicality of using such knowledge in litigation. It is safe to assume that data analysis is "here to stay." Future cases will use similar methodologies on other school finance and school service factors -- attempting to refine the link between the availabiltiy of revenues and educational opportunity.